

HEROLD AND HAINES

PROFESSIONAL ASSOCIATION  
ATTORNEYS AT LAW

25 INDEPENDENCE BOULEVARD  
WARREN, NEW JERSEY 07059-6747

TEL 908 • 647 • 1022  
FAX 908 • 647 • 7721  
www.heroldhaines.com  
gjacobson@heroldhaines.com  
Extension 117

April 1, 2008

Honorable Peter G. Sheridan  
United States District Court  
District of New Jersey  
M.L. King, Jr. Federal Building  
and Courthouse  
50 Walnut Street  
Newark, New Jersey 07102

**Re: In re Samm, Inc., et al.**  
**Case No. 08-CV-1118 (PGS)**

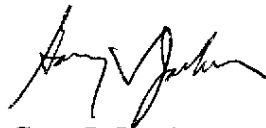
Dear Judge Sheridan:

The undersigned represents Gary S. Jacobson, Trustee, the Appellee in the captioned appeal from the Bankruptcy Court.

With the consent of the Appellant, we respectfully request a two-week adjournment of the remaining briefing schedule (Appellee's Brief due April 7; Appellant's Reply due April 17; oral argument May 5, 2008).

We thank the Court for its consideration of this request.

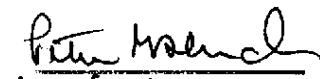
Respectfully,



Gary S. Jacobson

GSI/wlg

cc: Samuel Feldman, Esq.

SO ORDERED:   
DATED: 4/17/08